

LOCALS

—Mrs. Dave Watkins' class of the Ladies' Aid of the Methodist church held their Christmas meeting in the church parlors Monday afternoon. Several school girls gave a very delightful program.

—Mrs. C.F. Davis is quite ill at the home of her daughter, Mrs. P. Ray Miller, in Cleveland.

—The Sunday School Board of the Congregational church met Monday evening at the home of Dr. W. A. Nichols.

—Misses Mildred and Lillian Albro entertained the Tuesday Afternoon club this week with the Christmas exchange and farewell party for the Mesdames A. L. and L. W. Boyden.

—A fire which broke out in the Medina laundry Saturday night bid fair for a while to destroy the building, but which was prevented by the timely discovery of the fire and the quick and efficient work of the local fire ladders. The fire started in the boiler room, according to Proprietor Shupe, but from what cause he has been unable to determine. The operating machinery of the plant was not damaged and work was resumed Monday morning as usual. Mr. Shupe places his damage at about \$500.

—A number of their friends enjoyed a six o'clock dinner and social time at the home of Mr. and Mrs. Ward Washburn, in honor of the 35th birthday anniversary of F. B. Bagley.

—Chas. Loyd and Vacilly Andrewovitch were arrested last Sunday by Marshal Tom Lucas on a charge of destroying property. Before Mayor F. W. Boyer the men pleaded guilty and were fined \$500 and costs each, in default of payment of which they are now in the county jail.

—Clarence and Charles Senz, respectively 13 and 16 years of age, sons of Peter Senz of Chippewa Lake, were adjudged delinquent children before Probate Judge Van Dusen last Saturday and committed to the Boys Industrial School at Lancaster.

—A more than ordinary element of pathos attaches to this case, as the mother is an inmate of the County Home, and a cripple and the boys have been subjected to a precarious bringing up, neither father nor mother being in a position to exert proper parental control.

—Catherine C. Patterson, 77, died at the Pythian Sisters Home Sunday, where she had been an inmate for some time. The body was removed to her former home in Middleton, O., for interment.

—L. M. Hamlin and Leland Einhart each shot a fox last week, the former on Wednesday, the latter on Thursday. They say they know where they can get some more.

—The Winyah club will hold its annual meeting next Wednesday evening, Dec. 28.

—A collision between a Buick driven by Walter Alderfer and a Ford driven by a young man of the name of Hunter collided at the corner of Broadway and East Washington street Tuesday afternoon, putting both machines temporarily out of commission and injuring, tho not seriously, Miss Lorena Lenz, who was riding with Mr. Hunter. Miss Lenz was thrown from the machine and sustained rather painful bruises on her head. She was able to walk to the office of Dr. Robinson only a few rods away, and was soon able to return to her home.

—The film "Alice in Hunger-land," illustrating the terrible conditions in Armenia, given at the Princess theater last Sunday night, was attended by a large audience. The entertainment was in the interest of the Near East Relief campaign. Rev. Wm. J. Drew presided and music was furnished by the Y. M. C. A. orchestra.

—The American Legion Auxiliary will hold the second in a series of card parties, at the Legion rooms, Tuesday, Dec. 27, from 2 to 5. Receipts to be used for county relief. Everybody invited.

—Students of the County Normal School entertained the Normal teachers at a Christmas party at Garfield building Wednesday evening.

—An election in Homer township on Tuesday on the issuing of bonds for new school house additions, carried by 14 votes, the result being 127 to 113.

—The Medina County Y. M. C. A. male quartet has accepted an invitation to sing for the annual State Convention of Associations of Ohio to be held in Springfield, Feb. 17-19.

—Thru the burning out of a transformer at Vine and Liberty streets last Thursday night, electric lights were out of commission in many homes in that vicinity for an hour or more.

—The Medina Boys' Band have the following concerts definitely arranged: Granger high school, Dec. 23, Litchfield town hall, Jan. 12, Cleveland West Side Y. M. C. A., Jan. 20, Brunswick town hall, March 8. At Cleveland the boys have a banquet also.

—Thursday morning was the coldest of the season, the thermometer standing at 2 degrees above zero at an early hour.

—The Medina Advertising club will have a banquet at the Odd Fellows' hall next Thursday night, Dec. 29, at which time will be taken up the matter of organizing a credit association in Medina. An effort being made to secure a speaker from Cleveland.

—Mrs. C. B. Inks of Legonier, Ind., is visiting her sister, Mrs. Wm. Schafer.

—Pupils of the fourth, fifth and sixth grades of the schools, under direction of John Beck, sang at the Kiwanis club luncheon Thursday.

—L. W. Boyden, who was in Michigan last week on business, returned home the last of the week and has been quite seriously ill ever since.

—The W. C. T. U. requests all donations of clothing sent to the Library not later than Saturday noon; also groceries, candy, and anything to help make a Christmas dinner.

—The A. I. Root Co., are working on a 10-hour day schedule this week because of a rush order for a carload of sections for bee hives to be shipped to Nevada. The company will shut down next week for repairs.

—John Moore and family will move into the Hale residence on East Liberty street, now occupied by Dr. Swartz and family; the latter will move to the upper apartment of H. H. Hartzog's home, now occupied by Stanley Hartman and family; and the latter will move to his new home on North Court street, about Jan. 1.

—In a fire at Oberlin Monday which destroyed the Lowell Aircraft Co.'s plant, an airplane belonging to Howard Calvert of Medina was considerably damaged.

—Frank Hobart has resigned as organist and choir director at St. Paul's Episcopal church but his resignation was refused at a meeting of the Guild Monday afternoon and additional inducements were offered which it is thought will retain Mr. Hobart's services.

—Miss Helen Miner is in Columbus this week taking the state examination as a nurse.

—John Indoe nearly lost the sight of one eye on Monday while at work in Chas. Davis' blacksmith shop. A sliver of iron struck Indoe's spectacles, breaking one of the glasses, a number of pieces of which embedded themselves in the flesh above and beneath the eye, necessitating their extraction by a physician.

—At the Kiwanis club luncheon today, Thursday, Mr. Robertson of Cleveland, will give a brief talk on the Near East Relief, the campaign for which is now in progress.

—Mary A. Heath, 81, died Tuesday morning at her late home in Grafton. She had resided in the vicinity where she died for a great many years and was well known to many people in the northwest part of this county. Funeral services were held on Thursday and burial made at Belden.

—A Xmas party will be given the children on Saturday at 2:30 p.m. in the M. E. church parlors. The orchestra will play and a fine time for the children is promised.

—George Howk has accepted a position with the Akron Universal Tire & Rubber Co.

—Miss Amelia Warner, granddaughter of Mrs. C. J. Warner and Mr. and Mrs. E. Brenner, whose marriage to Mr. John Ronald Wyllie, Jr., St. James Parkway, Cleveland Heights, will be an event of Monday, Jan. 2, has announced the members of her bridal party. Miss Warner's matron of honor will be Mrs. Humphrey Miles, and her bridesmaids, Miss Mary Warner, her sister; Miss Josephine Herrick, Miss Clara Hollis of Chicago; Miss Ethel Pershing of Philadelphia, and Miss Corinne Medinall of Remington, Del. Mr. Wyllie will be attended by Mr. Donald Andrews of New York city, and the ushers will be the two brothers of the bride, Messrs. Bob and Carlos Warner, and Dr. Floyd Mowry and William Babcock of Rochester, N. Y.

The marriage service will be read in Trinity Cathedral at 4 o'clock, Bishop Du Moulin officiating. There will be a supper party for the members of the bridal party and near relatives.

—Boys' and Girls' basketball teams from here will play the St. Mary's teams at Akron Thursday evening. The boys play Vermilion basketball team at Vermilion Friday night. Inter-class games are scheduled for Saturday at home.

—Born to Mr. and Mrs. G. E. Lettler on Dec. 15, a son, Corwin Joseph.

THE INCOME TAX PUZZLE SOLVED

Married Man With \$5,000 Net Earnings and Two Dependents Pays \$68.

WHICH IS DECREASE OF \$36 FROM LAST YEAR

\$2,500 Exemption for Head of Family—\$400 For Each Child or Other Helpless Person

The enactment of the Revenue act has caused much confusion concerning the workings of the income tax under the new law, particularly with questions of exemptions and deductions under the Revenue act of 1921 compared with the act of 1918.

Probably the most important change affecting the man of moderate means is in the exemptions. Under the 1921 act a married man with a net income of \$5,000 and less is entitled to an exemption of \$2,500. Under the Revenue act of 1918 this exemption was limited to \$2,000. The Revenue act of 1921 also provides for each person dependent upon the taxpayer—if such person is under 18 years of age or incapable of self-support because mentally or physically defective—an exemption of \$400. The exemption under the Revenue act of 1918 was \$200 for each such dependent. Thus, a married man with two dependents whose net income for 1921 was \$5,000 will pay this year a tax of \$68, compared with \$104 on the same income for 1920.

A head of a family, as defined by present Treasury regulations, is a person who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage or by adoption, or whose right to exercise family control and provide for those

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dependent is based upon some moral or legal obligation.

The normal rate of tax—4 per cent. on the first \$4,000 of net income above the exemptions and 8 per cent. on the remaining net income—remains unchanged. This applies to citizens and residents of the United States. Alien non-residents are taxed to the full 8 per cent. on the income received from sources within the United States. Non-resident aliens are allowed only a single personal exemption of \$1,000. To overcome the disparity in the amount of normal tax in the case of two taxpayers, one of whom is just within the lower \$2,000 exemption, the other being just within the higher \$2,500 exemption, the act provides that the reduction of the personal exemption from \$2,500 to \$2,000 shall not operate to increase the tax which would be payable if the exemption were \$2,500 by more than the net income in excess of \$5,000. For example, a married man or head of a family has a net income for 1921 of \$5,010. Assuming that he has no dependents, his tax, if he were allowed only the \$2,000 exemption, would be \$120.40. Under the benefits of the above provision, however, his tax is \$110, 4 per cent on the amount of his taxable income of \$2,500, or \$100 plus the amount by which his net income exceeds \$5,000.

Concerning the surtax rates, taxpayers in the preparation of their returns should be careful to note that the surtax rates for the calendar year 1921 remain unchanged. The surtax rate on incomes for 1921 range from 1 per cent. on the amount or net income between \$5,000 and \$6,000 to 65 per cent. on the amount of net income in excess of \$1,000,000. For the calendar year 1922 and each calendar year thereafter the surtax ranges from 1 per cent. on the amount of net income between \$6,000 and \$10,000 to 50 per cent. by which the amount of net income exceeds \$5,000 or more.

Returns are required of every single person whose net income for 1921 was \$1,000 or over, every married person not living with husband or wife whose net income was \$1,000, and every married person living with husband or wife whose net income was \$2,000 or over. Every person whose gross income for the year was \$5,000 or over must make a return regardless of the amount of net income. This requirement was not contained in the Revenue act of 1918. Every married couple living together must make a return, either separate or joint as desired, if their aggregate net income was \$2,000 or over, or if their aggregate gross income was \$5,000 or more.

Gross income includes practically every dollar the taxpayer received during the year 1921. Net income is gross income less the exemptions and deductions specifically provided for by the act.

Pawnee

Albert Sanford is slowly failing. There is said to be no hope for his recovery.

The Community club is conducting a sparrow hunt. Everybody get busy. Begin any time and finish Jan. 6, when the losers pay for the oysters.

It is reported that Mr. C. D. Whonsettler has sold his west place to Mito Yoder.

Winifred Hessler is home for a two weeks' vacation.

There has been a good attendance

at East Homer in spite of mud and rain, which shows what people can do if they will. Let's keep it up.

Don't forget the Christmas concert at East Homer Sunday evening.

Local fur buyers report they never knew of so much trapping as this season. Probably because there is so little else doing.

Bowman Richard is recovering from his injury.

Miss Grace Messmore of Wooster visited the Sanders family Saturday and Sunday.

Season's greetings to everybody.

Men's Suits

The Preferred Winter Styles

\$25 to \$35

Assortments are so complete with all that is new for Winter in fabric and design, that happy selection is assured.

The smart new styles for young men and others for more conservative tastes are here.

Stripes, Checks, Herringbones, Solid Colors and Fancy Mixtures. For Men and Young Men of every proportion.

Featured \$25 to \$35

Thos. Ferriman & Son

MEDINA, - - - OHIO

Christmas Gifts

To A. Munson and Son we refer you,
East Washington Street is the place
If you're looking for timely presents,
The Holiday Season to grace.

DINNERWARE—Nippon China, or best English Porcelain in a goodly number of beautiful and artistic patterns—all open stock.

FANCY CHINA—Berry Sets, \$2.50 to \$5.25; Bread and Butter Plates, \$1.50 to \$3.00 the set; Bon Bon Dishes, 75c to \$4.25; Cream and Sugar Sets, \$1.00 to \$4.50; Mayonnaise Bowls \$1.00 to \$2.25; Celery Dishes \$1.50 to \$2.00; Celery Sets \$3.75; Condiment Sets 30c to \$2.25; Spoon Trays \$1.00; Cake Plates 85c to \$2.65; Bread Plates 50c; Hair Receivers and Powder Boxes 60c; Dresser Sets \$2.00 to \$5.25; Salads 50c to \$1.75; Ind. Salts \$1.50 per set of 6; Salt and Pepper Shakers 75c to \$1.00 the pair; Marmalade Jars \$1.75 to \$2.00; Cups and Saucers 25c to 50c; Hand Painted Plates \$1.20 to \$4.00 each.

FOR THE KIDDIES—Kewpie Dolls 25c to \$2.00; Toy Dish Sets \$1.50 to \$2.50; Bread and Milk Sets 75c; Cups and Saucers 25c to 35c; Baby Plates 25c to \$1.50; Mugs 15c to 25c; Wagons \$3.00 to \$12.00; Sleds \$1.75 to \$3.50.

FINE GLASSWARE—Sherbets \$2.00 to \$10.00 the dozen; Tumblers \$3.00 to \$3.25; Water Sets \$3.50; Vases 85c to \$2.00; Baskets 35c to \$2.25; Comports 50c to \$2.25; Tooth Pick Holders 50c; Salts and Peppers \$1.50 to \$1.60 the pair.

ART POTTERY—Jardiniers \$1.00 to \$5.00; Vases 90c to \$4.25; Baskets \$2.25; Flower Bowls \$1.50 to \$3.00; Mahogany Candlesticks 50c; Wax Candles and Candle Holders.

MISCELLANEOUS—Japanese Baskets 25c to \$2.00; Crumb Trays 50c to \$2.75; Earthen Teapots 40c to \$6.00; Casseroles (with holders) \$3.00 to \$8.50; Carving Sets \$1.25 to \$8.00. Everything in Mirror Aluminum and Copper Nickel ware at marked down prices; also a full line of Pyrex ware.

If you want to "Say It With Flowers" we have them—the kind that won't wither, and as beautiful as nature's own—Roses, Chrysanthemums, Carnations, Wistaria and Japanese Cherry, 10c to 75c; Flower Shades, Pink, Red and Yellow, 50c to \$1.25.

A. MUNSON & SON

"Dad and I"